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FINANCING OF THE UNITED NATIONS OBSERVER MISSION IN EL SALVADOR

Report of the Fifth Committee (Part III)

Rapporteur: Mr. Jorge OSELLA (Argentina)

I. INTRODUCTION

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 122 appear in the report of the Committee contained in documents A/47/797 and Add.1.

2. At its 68th, 69th, 72nd and 75th meetings, on 18, 23 and 27 August and 7 September 1993, the Fifth Committee considered the report of the Secretary-General on the financing of the United Nations Observer Mission in El Salvador (A/47/751/Add.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/983).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/47/L.40

3. At its 75th meeting on 7 September 1993, the Chairman introduced and orally revised draft resolution A/C.5/47/L.40, entitled "Financing of the United Nations Observer Mission in El Salvador".

4. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.40, as orally revised, without a vote (see para. 6).

5. Statements and observations made in the course of the Committee's consideration of this item are reflected in the relevant summary records (see A/C.5/47/SR.68, 69, 72 and 75).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Observer Mission in El Salvador

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Observer Mission in El Salvador 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Bearing in mind Security Council resolutions 693 (1991) of 20 May 1991, by which the Council established the United Nations Observer Mission in El Salvador, and 729 (1992) of 14 January 1992, by which the Council decided to extend the mandate of the Observer Mission, as well as the subsequent resolutions by which the Council extended its mandate, the latest of which was resolution 832 (1993) of 27 May 1993,

Recalling its resolution 46/240 of 22 May 1992, in which it decided, in principle, that the special accounts for the United Nations Observer Mission in El Salvador and the United Nations Observer Group in Central America should be merged,

Noting the current status of the combined Special Account for the United Nations Observer Mission in El Salvador and the United Nations Observer Group in Central America,

Reaffirming that the costs of the Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Mission, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

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1/ A/47/751/Add.1.

2/ A/47/983.

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

Expressing concern about the financial situation with regard to the Observer Mission owing to overdue payment by Member States of their assessments, particularly Member States in arrears,

Also expressing concern about the delays in submission of budget documents until well into the financial period of the Observer Mission, which have contributed to the financing difficulties of the Mission,

1. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions, 2/ subject to the terms of the present resolution, and approves on an exceptional basis the special arrangements for the United Nations Observer Mission in El Salvador with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Observer Mission shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

2. Requests the Secretary-General to take all necessary action to ensure that the Observer Mission is administered with a maximum of efficiency and economy, to improve management and to include in the report on this item to the General Assembly information on the steps taken in this regard;

3. Takes note of the outstanding assessments and the net operating deficit of the Special Account for the United Nations Observer Mission in El Salvador and the United Nations Observer Group in Central America;

4. Urges all Member States to expedite payments of their assessed contributions to the combined Special Account promptly and in full;

5. Decides to appropriate to the Special Account, in accordance with the recommendation contained in paragraph 40 of the report of the Advisory Committee, 2/ for the operation of the Observer Mission for the period from 1 June to 30 November 1993, an amount of 18 million United States dollars gross (16,324,000 dollars net);

6. Decides also, as an ad hoc arrangement, to apportion the amount of 18 million dollars gross (16,324,000 dollars net) for the above-mentioned period among Member States in accordance with the composition of the groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 of 20 December 1991 and 47/218 of 23 December 1992, and taking into account the scale of assessments set out in resolution 46/211 A of 20 December 1991 and decision 47/456 of 23 December 1992;

7. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment of Member States, as provided for in paragraph 6 above, their respective share in the Tax Equalization Fund of the remaining estimated staff assessment income of 1,676,000 dollars for the period from 1 June to 30 November 1993 approved for the Observer Mission;

8. Reiterates its decision in paragraph 9 of its resolution 47/223 of 16 March 1993;

9. Notes that, in the light of the termination of the mandate of the United Nations Observer Group in Central America as at 17 January 1992, the net estimated costs of the Observer Group will be revised to reflect a final recorded expenditure and that the financial obligations of Member States to the Observer Group will be adjusted accordingly;

10. Decides that the remaining unencumbered balance of the United Nations Observer Group in Central America after the revision of the net estimated costs as mentioned above shall be first applied as credits to Member States against their assessed contributions for the current mandate period of the United Nations Observer Mission in El Salvador in accordance with the provisions in paragraph 9 of its resolution 47/223 on the understanding that:

(a) Those Member States whose payments to the Observer Group are lower than their adjusted obligations shall pay their remaining outstanding assessed contributions to the Group;

(b) Those Member States whose payments to the Observer Group exceed their adjusted obligations shall be credited in full with the difference;

11. Requests the Secretary-General to provide the General Assembly with the recorded expenditure of the United Nations Observer Mission in Central America in order to assist it in its decision on the adjustment of the financial obligations of Member States as noted in paragraph 9 above;

12. Decides that there shall be set off against the apportionment among Member States, as provided in paragraph 6 above, their respective share in the unutilized balance of 1,813,985 dollars in the Special Account for the United Nations Observer Mission in El Salvador and the United Nations Observer Group in Central America for the period from 1 June to 30 November 1993;

13. Authorizes the Secretary-General to enter into commitments for the operation of the Observer Mission at a rate not to exceed 3 million dollars gross (2,720,000 dollars net) per month for the period from 1 December 1993 to 31 March 1994, should the Security Council decide to continue the Mission beyond 30 November 1993, subject to obtaining the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions for the actual level of commitments to be entered into for the period beyond 30 November 1993, the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

14. Requests the Advisory Committee to report to the General Assembly at its forty-eighth session on action taken with regard to paragraph 13 of the present resolution;

15. Requests, in this regard, the Secretary-General to submit to the General Assembly, no later than 8 February 1994, budget proposals, including revised estimates for the period the Security Council might have decided to continue the mandate beyond 30 November 1993;

16. Decides to establish the contributions of Andorra, the Czech Republic, Eritrea, the former Yugoslav Republic of Macedonia, Monaco and Slovakia to the Observer Mission in accordance with the rates of assessment to be adopted by the General Assembly for these Member States at its forty-eighth session;

17. Invites the new Member States listed in paragraph 16 above to make advance payments against their assessed contributions, to be determined;

18. Invites voluntary contributions to the Observer Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

19. Decides to include in the provisional agenda of its forty-eighth session the item entitled "Financing of the United Nations Observer Mission in El Salvador".

ANNEX

Special arrangements with regard to the application of article IV of the Financial Regulations of the United Nations

1. At the end of the twelve-month period provided in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the special account until payment is effected.

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided under paragraph 1 of the present annex, if appropriate;

(c) At the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.